

ABSTRACT OF THE DISCLOSURE

A method for manufacturing a magnetic field detecting element having a soft magnetic core formed on a substrate, first and second coils, each having coil lines, arranged above and below the core, the method including forming a seed film on the substrate, removing a portion of the seed film using a predetermined pattern so that coil lines constituting the first coil subsequently formed on the seed film are separated, forming a first plating mold having grooves corresponding to the predetermined pattern on an upper portion of the seed film, forming coil lines constituting the first coil by filling the grooves of the first plating mold with metal, forming the soft magnetic core and the second coil on an upper portion of the substrate and on the seed film where the first coil is formed, and cutting off edges of the substrate so that the separated coil lines are insulated.